

ESTATE PLANNING TECHNIQUES FOR THE 0.5

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- 1. Core Estate Planning/Associated Documents**
- 2. Revocable Trusts**
- 3. Basics of Estate, Gift and GST Tax**
- 4. Credit Shelter Trusts**
- 5. Lifetime Gifts**
- 6. Irrevocable Life Insurance Trusts (“ILIT”)**
- 7. Grantor Retained Annuity/Unitrust Trusts (“GRAT”/”GRUT”)**
- 8. Charitable Trusts**
- 9. Family LLC’s**
- 10. Establishing Value by Restructuring**
- 11. Transfer Techniques**
- 12. Simple Sale**
- 13. Intentionally Defective Grantor Trusts (“IDGT”)**
- 14. IDGT Sale**
- 15. “Sleeper Cell” Proposals**
- 16. The 99.5% Act**
- 17. Dynasty Trusts**
- 18. Spousal Lifetime Access Trust (“SLAT”)**
- 19. Loopholes**

Statement of Difficulty: Intermediate level for CPAs, CFPs and Attorneys. Higher end techniques and tax results, but we are only covering from a higher level view.

Statement of Importance: Every technique currently in use for Federal Gift and Estate Tax planning will be affected by proposed tax changes. The professionals will get an overview of those planning techniques, the proposed changes and how the changes would affect the techniques.